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Government of Kerala
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KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Law (Legislation B) Department

NOTIFICATION

No. 20068|Leg. B2|82|Law. *Dated, Trivandrum, 22nd January,* 1983|
2nd Magha, 1904.

The following Ordinance promulgated by the Governor on the 20th day of January, 1983, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,
Special Secretary (Law).

ORDINANCE No. 3[illegible] OF 1983

THE KERALA MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) REVIVAL AND SPECIAL PROVISIONS ORDINANCE, 1983

Promulgated by the Governor of Kerala in the Thirty-third Year of the Republic of India.

AN

ORDINANCE

to revive and amend the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 and to make certain special provisions for the levy and collection of tax on goods carried or hauled by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period during which the said Act was in force.

Preamble.—Whereas in Writ Appeals Nos. 39 and 40 of 1975, a Division Bench of the Kerala High Court has held that tractor-trailer combinations could not be said to be goods vehicles within the meaning of that expression in the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963;

And whereas the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963, has been repealed by section 30 of the Kerala Motor Vehicles Taxation Act, 1976;

And whereas it has become necessary, in the light of the said decision of the Kerala High Court, to revive and amend the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963, for the purposes of levy and collection of tax under that Act on goods carried or hauled by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975;

And whereas the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

And whereas instructions from the President have been obtained in pursuance of the proviso to clause (1) of article 213 of the Constitution of India;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title, extent and commencement.*—(1) This Ordinance may be called the Kerala Motor Vehicles (Taxation of Passengers and Goods) Revival and Special Provisions Ordinance, 1983.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force at once.

2. *Interpretation.*—All words and expressions used in this Ordinance shall have the meanings respectively assigned to them in the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963, as revived and amended by this Ordinance.

3. *Revival of Kerala Act 25 of 1963 and rules made thereunder for certain purposes.*—The Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963 (25 of 1963) (hereinafter referred to as the said Act) and the rules made thereunder are hereby revived and shall be, and shall be deemed always to have been, in force subject to the amendments and special provisions hereinafter contained, for the purposes necessary for, and ancillary to, the levy and collection of tax on goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975.

4. *Amendment of Act 25 of 1963.*—In the said Act,—

(1) in section 2,—

(i) for clause (a), the following clauses shall be substituted, namely:—

"(a) "articulated vehicle" means a tractor to which a trailer is attached in such a manner that a part of the trailer is super-imposed on, and a part of the weight of the trailer is borne by, the tractor;

(ai) "carriage", with its grammatical variations and cognate expressions, includes haulage;

(aii) "goods vehicle" means any motor vehicle constructed or adapted for use for the carriage of goods solely or in addition to passengers or any motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers, and includes an articulated vehicle, a tractor-trailer combination, a tiller-trailer combination and a trailer drawn by any other motor vehicle when used for the carriage of goods;";

(ii) for clause (e), the following clause shall be substituted, namely:—

"(e) "public carrier vehicle" means a goods vehicle carrying goods for hire or reward;";

(2) in section 3, for the word "transported", in both the places where it occurs, the word "carried" shall be substituted;

(3) for section 4, the following section shall be substituted, namely:—

"4. *Composition of tax.*—The operator may, at his option, compound the tax payable by him under sub-section (3) of section 3 by paying in lieu thereof, a fee fixed in the manner specified in the Schedule, to the prescribed officer or to any other officer authorised by the Government in this behalf by notification in the Gazette, before the expiry of a period of ninety days from the commencement of this Ordinance.";

(4) in section 14, for the word "transported", the word "carried" shall be substituted.

5. *Special provisions in respect of tax on tractor-trailer combinations.*—(1) Notwithstanding anything to the contrary contained in the said Act or the rules made thereunder, the following provisions shall apply in respect of the tax under the said Act on goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975.

(2) The tax referred to in sub-section (1) shall be levied on all goods carried by articulated vehicles, tractor-trailer combinations, tiller-trailer combinations and trailers drawn by any other motor vehicle, at the rates specified in or under the said Act from time to time:

Provided that no tax shall be levied on goods which were exempt from the levy of tax by or under the said Act.

(3) Notwithstanding anything contained in sub-section (1), any tax levied and assessed under the said Act before the commencement of this Ordinance on any goods referred to in that sub-section shall be deemed to have been levied and assessed under the said Act as revived and amended by this Ordinance, and if any tax on such goods has already been paid, the tax so paid shall be adjusted as provided in section 6 towards the tax payable under the said Act as revived and amended by this Ordinance.

(4) The operator of every articulated vehicle, tractor-trailer combination, tiller-trailer combination or trailer drawn by any other motor vehicle, in respect of which tax is payable under the said Act as revived and amended by this Ordinance, shall, within a period of ninety days from the date of commencement of this Ordinance, apply to the prescribed officer or to any other officer authorised by the Government in this behalf by notification in the Gazette, for assessment of the tax payable by him under the said Act as revived and amended by this Ordinance with a return in the form prescribed under the said Act.

(5) If any operator fails to apply or file the return as required by sub-section (4), the prescribed officer or the officer authorised by the Government under that sub-section shall, after making such inquiry as he deems necessary and after giving the operator an opportunity of being heard, assess the tax payable by the operator to the best of his judgment.

(6) Notwithstanding any provisions regarding limitation in the said Act or in the rules made thereunder, the tax due under the said Act as revived and amended by this Ordinance may be levied and assessed within a period of ten years from the commencement of this Ordinance and recovered in the manner provided under the said Act and the rules made thereunder.

6. *Adjustment of tax already collected.*—(1) The amount of tax on goods carried by any articulated vehicle, tractor-trailer combination, tiller-trailer combination or trailer drawn by any other motor vehicle, for the period commencing on the 1st day of July, 1963 and ending with the 30th day of September, 1975, collected from any operator or other person under the said Act, shall be adjusted towards the tax due from him for the said period under the said Act as revived and amended by this Ordinance.

(2) If such tax collected from an operator or other person under the said Act is less than the amount of tax due under the said Act as revived and amended by this Ordinance, only the balance shall be recovered from him and if the tax so collected is in excess, such excess shall be refunded to him.

7. *Saving.*—Nothing contained in this Ordinance shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the commencement of this Ordinance.

P. RAMACHANDRAN,

GOVERNOR.

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കേരള സർക്കാർ

ധനകാര്യ (എസ്റ്റാബ്ലിഷ്മെൻറ്–സി) വകുപ്പ്

വിജ്ഞാപനം

നമ്പർ 2763/എസ്റ്റാ. സി. 5/83/ഫിൻ.

തിരുവനന്തപുരം, 1983 ജനുവരി 21.

1. എറണാകുളം ജില്ലയിൽ മൂവാററുപുഴ താലൂക്കിൽ കല്ലൂർക്കാട് കേന്ദ്രമാക്കി ഈ വിജ്ഞാപനം ഗവൺമെൻറ് ഗസററിൽ പ്രസിദ്ധപ്പെടുത്തി പതിനഞ്ചു ദിവസത്തിനുശേഷം സർക്കാർ നിശ്ചയിക്കുന്ന തീയതി മുതൽ പുതിയ ഒരു സബ് ട്രഷറി പ്രവർത്തിച്ചു തുടങ്ങുന്നതാണ്.

2. താഴെ പറയുന്ന പഞ്ചായത്തുകൾ ഈ ട്രഷറിയുടെ അധികാര പരിധിയിൽ വരുന്നതാണ്.

(1) കല്ലൂർക്കാട് പഞ്ചായത്ത്
(2) ആയവന
(3) പൈങ്ങോട്ടൂർ
(4) മഞ്ഞള്ളൂർ

പെൻഷൻ, സേവിംഗ്സ് ബാങ്ക് മുതലായ എല്ലാവിധ പണമിടപാടുകളും ഈ ട്രഷറി കൗണ്ടർ മുഖേന നടത്തുന്നതാണ്.

33/295/MC

3. കല്ലൂർക്കാട് സബ് ട്രഷറി തുറന്നു പ്രവർത്തിക്കുന്ന തീയതി
മുതൽ രണ്ടാം ഖണ്ഡികയിൽ പ്രതിപാദിക്കുന്ന പഞ്ചായത്ത് അതിർത്തി
കളിലെ പണമിടപാടുകൾ പ്രസ്തുത ട്രഷറി മുഖേന നടത്തുന്നതാണ്.
മുദ്രപ്പത്രങ്ങൾ, സ്റ്റാമ്പുകൾ, കറുപ്പ് മുതലായവയും വില്പനക്കുള്ള ഫാറ
ങ്ങളും ഈ ട്രഷറിയിൽനിന്നും വിതരണം ചെയ്യുന്നതാണ്. കൂടാതെ
ട്രഷറി കോഡ് വാല്യം 157-ഉം 158-ഉം ചട്ടങ്ങൾ അനുസരിച്ചും ഡിപ്പാർട്ടു
മെൻറ് കാഷ്ചെസ്റ്റും മററു വിലപിടിപ്പുള്ള. സാധനങ്ങളും പുതിയ
സബ് ട്രഷറിയിൽ സൂക്ഷിക്കുവാൻ സ്വീകരിക്കുന്നതാണ്. മേൽ വിവരിച്ച
പ്രദേശാതിർത്തിക്കുള്ളിൽ സർക്കാരിൽനിന്നും ലഭിക്കുവാനുള്ള പണം ബന്ധ
പ്പെട്ട മേലധികാരികളുടെ പ്രത്യേക അനുമതികൂടാതെ കല്ലൂർക്കാട് സബ്
ട്രഷറിയിൽനിന്നല്ലാതെ മററൊരു ട്രഷറിയിൽനിന്നും നൽകുന്നതല്ല.

4. ഈ മേഖലയിലെ പേഴ്സണൽ ഡെപ്പോസിററ്, ലോക്കൽ ഫണ്ട്
ഡെപ്പോസിററ്, ജുഡീഷ്യൽ ഡെപ്പോസിററ് മുതലായ അക്കൌണ്ടുകൾ അതാത്
അഡ്മിനിസ്ട്രേററർമാർക്ക് ഇപ്പോൾ ഇടപാട് നടത്തുന്ന ട്രഷറികളുമായി
തുടർന്നു നടത്താവുന്നതും അക്കൌണ്ടൻറ് ജനറലിന്റെ അനുമതി ലഭിക്കുന്ന
മുറയ്ക്ക് കല്ലൂർക്കാട് ട്രഷറിയിലേക്ക് മാററാവുന്നതുമാണ്. അതുപോലെതന്നെ
വ്യക്തികളുടെയും സ്ഥാപനങ്ങളുടെയും മററും പേരിലുള്ള ട്രഷറി സേവിം
ഗ്സും ബാങ്ക് നിക്ഷേപങ്ങൾ അവരവരുടെ താൽപര്യാനുസരണം കല്ലൂർക്കാട്
സബ് ട്രഷറിയിലേക്ക് നിയമാനുസരണം മാററുന്നതുവരെ ഇപ്പോൾ ഇടപാടു
കൾ നടന്നുവരുന്ന ട്രഷറികൾ മുഖേനതന്നെ തുടർന്ന് നടത്താവുന്നതാണ്.
ഈ പ്രദേശങ്ങളിലെ മണിയോർഡർ ഒഴിച്ചുള്ള പെൻഷൻ വിതരണവും
കല്ലൂർക്കാട് സബ് ട്രഷറിയിലേക്ക് നിയമാനുസരണം മാററുന്നതുവരെ
പഴയതുപോലെ തുടരുന്നതാണ്. എന്നാൽ മണിയോർഡർ പെൻഷൻ കല്ലൂർ
ക്കാട് സബ് ട്രഷറി തുറന്നു പ്രവർത്തിക്കുന്ന തീയതിമുതൽതന്നെ അവി
ടേക്ക് മാററുന്നതാണ്.

5. കല്ലൂർക്കാട് സബ് ട്രഷറിയുടെ അധികാരപരിധിയിൽ പെടാത്ത
സ്ഥാപനങ്ങൾക്ക് ഈ ട്രഷറിയുമായി ഇടപാടു നടത്തണമെന്നുണ്ടെങ്കിൽ
അതിനു സർക്കാരിൽനിന്നോ സർക്കാർ അധികാരപ്പെടുത്തിയിട്ടുള്ള ഉദ്യോഗ
സ്ഥൻമാരിൽനിന്നോ പ്രത്യേക അനുമതി വാങ്ങിയിരിക്കേണ്ടതാണ്.

ഗവർണ്ണറുടെ ആജ്ഞാനുസരണം,

ഡി. ബാബു പോൾ,
ധനകാര്യ വകുപ്പ് സ്പെഷ്യൽ സെക്രട്ടറി.

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